

**UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA**

Case No.: 8:23-cv-1146-FWS-DFM

WESTERN PROGRESSIVE LLC,

Petitioner,

v.

UNITED STATES OF AMERICA,

Respondent.

**AMENDED JUDGMENT AND ORDER  
OF DISTRIBUTION [29]**

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1 After full consideration of the stipulation of the California Franchise Tax  
2 Board, Respondent/Claimant; Ladera Ranch Maintenance Corporation,  
3 Respondent/Claimant; Positive Investments, Inc., Respondent/Claimant; and the  
4 United States of America, Respondent/Claimant (Dkt. 28), as well as the applicable  
5 record in this matter, and for good cause shown, **IT IS ORDERED:**  
6

7 1. The Clerk of Court is directed to distribute the \$210,522.07 from the Registry  
8 of the Court that Western Progressive LLC has been ordered to deposit as follows:  
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10 a. First, to Positive Investments, Inc., in the amount of \$126,124.16. The  
11 check shall be made payable to: "Positive Investments, Inc." and mailed to:

12 Vipula Yalamanchili  
13 Positive Investments, Inc.  
14 610 N. Santa Anita Ave.  
15 Arcadia, California 91006  
16

17 b. Second, to the United States of America for tax year 2012, in the amount  
18 of \$21,838.64. The check shall be made payable to: "The United States Treasury" and  
19 mailed to:

20 Andrew T. Pribe  
21 Assistant United States Attorney  
22 United States Attorney's Office  
23 300 N. Los Angeles Street, Suite 7211  
24 Los Angeles, California 90012  
25

26 c. Third, to the California Franchise Tax Board for tax years 2013, 2014,  
27 and 2015, in the amount of \$58,470.74. The check shall be made payable to:  
28 "California Franchise Tax Board" and mailed to:

Angela Zugman, Deputy Attorney General  
Attorney General's Office  
600 West Broadway, Suite 1800  
San Diego, California 92101

d. Fourth, to Ladera Ranch Maintenance Corporation in the amount of \$4,088.53. The check shall be made payable to "Ladera Ranch Maintenance Corporation" and mailed to:

Jeffrey W. Speights, Esq.  
Community Legal Advisors Inc.  
509 N. Coast Highway  
Oceanside, California 92054

2. Any interest on the principal amount of \$210,522.07 deposited with the court shall be distributed among claimants Positive Investments, Inc., United States of America, California Franchise Tax Board, and Ladera Ranch Maintenance Corporation on a percentage basis relative to the principal amounts distributed to each claimant as ordered above. The checks shall be made payable and mailed to the same individual or entity, as applicable, in the same manner as described above.

3. This Order constitutes the final judgment of the Court.

**IT IS SO ORDERED.**

Dated: March 8, 2024



Hon. Fred W. Slaughter  
UNITED STATES DISTRICT JUDGE